Assist a Customer Who has Received a Refund Issued to a Deceased Customer

Process

ASSIST INCOME TAX CUSTOMERS IN THE LOCALITY

Effective Date

01/01/2017

Purpose

This task is performed to assist a customer who needs a replacement for a refund issued to a deceased customer. The Commissioner of the Revenue's Office Locality Representative informs the customer of the information TAX requires to resolve the problem.

Special Notes

- The Department of Taxation will initiate action to reissue the check to the proper individual once the required information is received from the customer.
- Customers will receive their refund via 2 methods: (1) Direct Bank Deposit to their checking or savings or (2) paper check. Inquiries related to either refund method should be directed to TAX's Customer Services at (804) 367-8031.
- When a customer is indicated as deceased on the return, this is considered to be an exception and the refund will be issued as a check.

Procedure

Responsibility
Commissioner of the Revenue's Office Locality Representative

Steps

1. Verify with the customer that the name appearing on a refund must be changed due to the death of a customer.
2. Advise the customer that the surviving spouse or personal representative must do the following:
   A. If the refund was issued via **check**, obtain (and complete when applicable) one of the following documents:
      - Federal Form 1310, Statement of Person Claiming Refund Due to a Deceased Taxpayer
      - Court-ordered letter of Authorization to Act as Administrator

   B. Mail the refund check, the Form 1310 or authorization letter, and a request for the check to be reissued to the following address:
      Department of Taxation
      Office of Customer Services

PO Box 1115
Richmond, VA 23218 -1115

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